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CENTRAL FAX CENTER

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

MAR 1 3 2006

In re application of:

March 13, 2006

MICHAEL CHOI and AMIR KEYVANMANESH

Serial No.

10/647,520

Group Art Unit: 2837

Filed

August 25, 2003

Examiner: Edgardo San Martin

For

NOISE ATTENUATION DEVICE FOR A VEHICLE EXHAUST

SYSTEM

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

AMENDMENT

In response to the Office Action dated January 13, 2006, please amend the aboveidentified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.